LAW OFFICE

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September 27, 2005

The Honorable Robert G. Mayer United States Bankruptcy Court 200 South Washington Street P.O. Box 19247 Alexandria, VA 22320-0247

Re: William and Robin Winkel Case No. 04-10437

Dear Judge Mayer:

I am writing to notify the Court that Mr. & Mrs. Winkel (Debtors) are aware of the Trustee's Motion to Dismiss that is on the docket for Wednesday, September 28, 2005, at 9:30 a.m.

They are not opposed to the dismissal of their case due to the fact that they are unable to cure the arrearage in their chapter 13 payments at this time. For this reason, neither the Winkels, nor I, plan to appear.

If you have any questions, please do not hesitate to call.

Sincerely, /s/Ann M. Callaway

AMC:dot

Enclosures: as stated

Cc: William & Robin Winkel